M   For Reporting a Member's Lump Sum Payments

Although lump sum payments can be reported with status code M, it is preferable to use status code A for your reporting. To report a lump sum payment with status code A, use a separate line on the transmittal to identify each earning period to which the payment is to be applied. For each earning period, report the amount of compensation and contributions that apply.

The following are examples of the types of lump sum payments that are reported with status code M.

- Lump sum settlements resulting from employment agreements

- Court-ordered back-pay settlements

- Holiday and longevity pay

- Lump sum bonus payments (if reportable compensation)

Status code M is also used to report lump sum reductions in compensation. (The compensation must be reversed by each contribution rate period that applies.) Be aware of the following points when reporting lump sum payments with status code M:

- The lump sum payment must be reportable compensation.

- No service should be reported with status code M; service must have been reported previously.

- If the earning period for the lump sum payment falls into more than one contribution rate period, use separate lines on the transmittal to report the earnings applicable to each rate period. (See the example below.)

- If the earning period for the lump sum payment falls into the period of time used to calculate the member's retirement benefit (the AFC period), a month-by-month breakdown of the lump sum payment will be required at the time of the member's retirement.

Washington State Department of Retirement Systems   Member Earnings Transmittal Report

Rpt Grp (Dept)	System	Plan	Reporting Period	Employer Name	Prepared by	Phone	Page
1234	P	2	09/1999	Example, City of	Dawn Riley	(360) 123-4567	1

Member Information / **Earnings Information**

Member Information				Earning Period		Status	Compensation		Member Contributions		Employer Contributions		Hour/ Days		Begin Date	End Date	Seq No.
SSN: 234 56 7890	Name:	Moe, Joe		08	99	M	1954	00	99	26	148	89	0	0			
Gender: M	Birth: 07/28/55	Type: 03															
SSN: 234 56 7890	Name:	Moe, Joe		09	99	M	50	00	90	3	75		0	0			
Gender: M	Birth: 07/28/55	Type: 03															

S   For Reporting a Member Separated from Service

If you report using the single record format, use the S code to report that an employee has been separated from employment or is no longer eligible for retirement system membership.

When reporting with status code S:

- Enter the employee's last date of service in the End Date field. (Make sure the month and year of the end date you enter matches the month and year of the earning period you enter on the same transmittal line.)

- Report only regular compensation and service with status code S. (If you have cash out payments to report for PERS Plan 1, TRS Plan 1 or WSPRS, use separate lines on the transmittal to report these cash outs. See the following section called "Using Cash out Codes" for details.)

- Report with status code S on the *final* transmittal that will show compensation for the employee. For example, a school district employee may stop working in June but continues to be paid through August. Because the employee continues to receive compensation until August, you will need to wait to separate the employee with status code S on the August transmittal.

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Member Information / **Earnings Information**

Member Information				Earning Period		Status	Compensation		Member Contributions		Employer Contributions		Hour/ Days		Begin Date	End Date			Seq No.
SSN: 234 56 7890		Name: Moe, Joe		08	99	S	1532	00	71	33	114	90	148	0		08	31	99	
Gender: M		Birth: 07/28/55	Type: 03																